

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In Re:	)	Chapter 11
)	
LIFE FUND 5.1, LLC.,	)	Case No. 09 B 32672
	)	Jointly Administered
)	
Debtor.	)	Judge A. Benjamin Goldgar
)	

AMENDED REPORT OF DISPUTED CHAPTER 11 TRUSTEE ELECTION

Now comes William T. Neary, the United States Trustee for the Northern District of Illinois (“the U.S. Trustee”), by his attorney, Richard C. Friedman, and pursuant to Fed. R. Bankr. P. 2007(b)(3)(B) submits the following amended report of a disputed Chapter 11 trustee election.¹

BACKGROUND

1. This case, the lead of seven jointly administered cases, was filed on September 2, 2009.
2. On September 21, 2009, the Court approved the appointment of Patrick M. Collins (“Collins”) as Chapter 11 trustee in each of the jointly administered cases.
3. On October 13, 2009, Deborah J. Fritsche (“Fritsche”) on behalf of a Group of Investors filed a written request for a trustee election, which she reiterated at the meeting of creditors held in this case on October 14, 2009.
4. The meeting of creditors was continued for additional notice to creditors pursuant

¹The only material difference between this and the initial report previously filed is the inclusion of Jeff J. Marwil’s verified statement as required by Fed. R. Bankr. P. 2007.1(b)(3)(B).

to Fed. R. Bankr. P. 2002(a)(1) to November 13, 2009 at 9:30 a.m., at which time the requested election was held for each of the jointly administered cases.

THE MEETING OF CREDITORS

5. The undersigned presided at and conducted the meeting, along with Dean C. Harvalis, Assistant U.S. Trustee, and M. Gretchen Silver, Trial Attorney, Office of the U.S. Trustee. Also among those present were Collins, the Chapter 11 trustee, his attorney, David M. Neff (“Neff”), Hal F. Morris (“Morris”), Assistant Attorney General and Managing Attorney - Bankruptcy Regulatory Section Texas Attorney General (“Texas”), Gordon E. Gouveia (“Gouveia”) on behalf of creditors Harry L. Parlette IV and Adela F. Parlette (the “Parlettes”), and David Audley (“Audley”) on behalf of creditor Dr. Charles Giger (“Giger”). The Group of Investors, whose proxies were held by Lori A. Hood (“Hood”), was represented by Fritsche, Hood, and Brian M. Graham (“Graham”). On behalf of the Group of Investors, Fritsche, Hood and Graham requested a trustee election, nominated Jeff J. Marwil (“Marwil”) to be trustee in each of the cases and cast their votes for Marwil. No other candidates were nominated.

6. The undersigned conducted the election by taking each case in succession, polling those at the meeting either in person or by telephone, whether they were for or against Marwil. Some parties contested the right of other parties to participate in the election. For example, the U.S. Trustee objected to the participation of Consolidated Wealth Management, LLC, John E. Spalding and Laura H. Spalding, because they are insiders with interests materially adverse to the estate. The Group of Investors objected to Texas’s participation, contending the State lacked standing. Although there were significant votes against Marwil, both in number and amounts, there does not appear to be any dispute that but for the objections below, Marwil was nominated

and elected as Chapter 11 trustee for each of the seven jointly administered cases. Marwil's verified statement under Fed. R. Bankr. P. 2007.1(b)(3)(B) is attached to this report.

OBJECTIONS TO ELECTION AND TO CLAIMS FOR VOTING PURPOSES

7. In order to hold a trustee election, §702(b), which is incorporated by reference in § 1104(b) of the Code, requires that creditors holding at least twenty percent (20%) in amount of the claims specified in §702(a) of the Code request the election of a trustee. Pursuant to §702(c), a candidate for trustee is elected if he or she receives a majority in amount of the votes cast, provided that at least twenty percent (20%) in amount of the eligible claims under §702(a) actually vote.

8. The eligibility requirements governing a creditor's right to vote in an election are set forth in §702(a) of the Code and Fed. R. Bankr. P. 2007.1, which incorporates by reference Fed. R. Bankr. P. 2003(b)(3) and Fed. R. Bankr. P. 2006. Section 702(a) of the Code provides that a creditor may vote for a candidate for trustee only if such creditor:

- (1) holds an allowable, undisputed, fixed, liquidated, unsecured claim of a kind entitled to distribution under Sections 726(a)(2), 726(a)(3), 726(a)(4), 752(a), 766(h), or 766(i) of this title;
- (2) does not have an interest materially adverse . . . to the interest of creditors entitled to such distribution; and
- (3) is not an insider.

9. Fed. R. Bankr. P. 2006 states as follows:

Solicitation and Voting of Proxies in Chapter 7 Liquidation Cases

(a) Applicability. This rule applies only in a liquidation case pending under chapter 7 of the Code.

(b) Definitions.

(1) *Proxy.* A proxy is a written power of attorney authorizing any entity to vote the claim or otherwise act as the owner's attorney in fact in connection with the administration of the estate.

(2) *Solicitation of proxy.* The solicitation of a proxy is any communication, other than one from an attorney to a regular client who owns a claim or from an attorney to the owner of a claim who has requested the attorney to represent the owner, by which a creditor is asked, directly or indirectly, to give a proxy after or in contemplation of the filing of a petition by or against the debtor.

(c) Authorized solicitation.

(1) A proxy may be solicited only by (A) a creditor owning an allowable unsecured claim against the estate on the date of the filing of the petition; (B) a committee elected pursuant to § 705 of the Code; (C) a committee of creditors selected by a majority in number and amount of claims of creditors (i) whose claims are not contingent or unliquidated, (ii) who are not disqualified from voting under § 702(a) of the Code and (iii) who were present or represented at a meeting of which all creditors having claims of over \$ 500 or the 100 creditors having the largest claims had at least five days notice in writing and of which meeting written minutes were kept and are available reporting the names of the creditors present or represented and voting and the amounts of their claims; or (D) a bona fide trade or credit association, but such association may solicit only creditors who were its members or subscribers in good standing and had allowable unsecured claims on the date of the filing of the petition.

(2) A proxy may be solicited only in writing.

(d) Solicitation not authorized. This rule does not permit solicitation (1) in any interest other than that of general creditors; (2) by or on behalf of any custodian; (3) by the interim trustee or by or on behalf of any entity not qualified to vote under § 702(a) of the Code; (4) by or on behalf of an attorney at law; or (5) by or on behalf of a transferee of a claim for collection only.

(e) Data required from holders of multiple proxies. At any time before the voting commences at any meeting of creditors pursuant to § 341(a) of the Code, or at any other time as the court may direct, a holder of two or more proxies shall file and transmit to the United States trustee a verified list of the proxies to be voted and a verified statement of the pertinent facts and circumstances in connection with the execution and delivery of each proxy, including:

(1) a copy of the solicitation;

(2) identification of the solicitor, the forwarder, if the forwarder is neither the solicitor nor the owner of the claim, and the proxyholder, including their connections with the debtor and with each other. If the solicitor, forwarder, or proxyholder is an association, there shall also be included a statement that the creditors whose claims have been solicited and the creditors whose claims are to be voted were members or subscribers in good standing and had allowable unsecured claims on the date of the filing of the petition. If the solicitor, forwarder, or proxyholder is a committee of creditors, the statement shall also set forth the date and place the committee was organized, that the committee was organized in accordance with clause (B) or (C) of paragraph (c)(1) of this rule, the members of the committee, the amounts of their claims, when the claims were acquired, the amounts paid therefor, and the extent to which the claims of the committee members are secured or entitled to priority;

(3) a statement that no consideration has been paid or promised by the proxyholder for the proxy;

(4) a statement as to whether there is any agreement and, if so, the particulars thereof, between the proxyholder and any other entity for the payment of any consideration in connection with voting the proxy, or for the sharing of compensation with any entity, other than a member or regular associate of the proxyholder's law firm, which may be allowed the trustee or any entity for services rendered in the case, or for the employment of any person as attorney, accountant, appraiser, auctioneer, or other employee for the estate;

(5) if the proxy was solicited by an entity other than the proxyholder, or forwarded to the holder by an entity who is neither a solicitor of the proxy nor the owner of the claim, a statement signed and verified by the solicitor or forwarder that no consideration has been paid or promised for the proxy, and whether there is any agreement, and, if so, the particulars thereof, between the solicitor or forwarder and any other entity for the payment of any consideration in connection with voting the proxy, or for sharing compensation with any entity, other than a member or regular associate of the solicitor's or forwarder's law firm which may be allowed the trustee or any entity for services rendered in the case, or for the employment of any person as attorney, accountant, appraiser, auctioneer, or other employee for the estate;

(6) if the solicitor, forwarder, or proxyholder is a committee, a statement signed and verified by each member as to the amount and source of any consideration paid or to be paid to such member in connection with the case other than by way of dividend on the member's claim.

(f) Enforcement of Restrictions on Solicitation. On motion of any party in interest or on its own initiative, the court may determine whether there has been a failure to comply with the provisions of this rule or any other impropriety in connection with the solicitation or voting of a proxy. After notice and a hearing the court may reject any proxy for cause, vacate any order entered in consequence of the voting of any proxy which should have been rejected, or take any other appropriate action.

10. Collins contested the election for the reasons stated on the record by his attorney, Neff, which have now been reduced to writing in his “Objections of Trustee Patrick M. Collins to the November 13, 2009 Election of Trustee,” docket # 180. Collins contested the validity of the proxies of the Group of Investors, because their attorneys’ solicitation was unauthorized under Fed. R. Bankr. P. 2006(d)(4), and because they failed to substantially comply with Fed. R. Bankr. P. 2006(e), (notwithstanding their attempt to do so on November 12, 2009, docket # 176). The Parlettes have adopted the Collins’ objections. *See* docket # 182.

11. Collins’ objections were in substance also made by the U.S. Trustee, Texas, and Giger, and while each of these parties reserves the right to file papers in support of their specific position, the U.S. Trustee specifically reserves the right to file a motion pursuant to Fed. R. Bankr. P. 2006(f) to disallow the proxies of the Group of Investors due to improprieties in connection with their solicitation. In sum, the objectors assert that the election was irremediably tainted and that, therefore, Collins should continue to serve as Chapter 11 trustee.

[INTENTIONALLY LEFT BLANK]

CONCLUSION

12. Based upon these disputed issues, the election itself is disputed and, therefore, no trustee was elected at the meeting of creditors held in this case.

RESPECTFULLY SUBMITTED,

WILLIAM T. NEARY
UNITED STATES TRUSTEE

DATE: January 13, 2010

BY:

/s/ Richard C. Friedman
Richard C. Friedman
Office of the U.S. Trustee
219 South Dearborn Street, Room 873
Chicago, Illinois 60604
(312) 886-3320

CERTIFICATE OF SERVICE

I, Richard C. Friedman, Attorney, state that pursuant to Local Rule 9013-3(D) the above **Amended Report of Disputed Chapter 11 Trustee Election** was filed on January 13, 2010, and served on all parties identified as Registrants on the service list below through the Court's Electronic Notice for Registrants and, as to all other parties on the service list below, I caused a copy to be sent via First Class Mail to the address(es) indicated on January 13, 2010.

/s/ Richard C. Friedman

**SERVICE LIST
LIFE FUND 5.1, LLC
09-32672**

Registrants Served Through the Court's Electronic Notice for Registrants:

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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:	)	Chapter 11
	)	Case No. 09-32672
LIFE FUND 5.1, LLC,)	
	)	Hon. A. Benjamin Goldgar
Debtor.)	
)	
In re:	)	Chapter 11
	)	Case No. 09-32674
LIFE FUND 5.2, LLC,)	
	)	Hon. A. Benjamin Goldgar
Debtor.)	
)	
In re:	)	Chapter 11
	)	Case No. 09-32676
HOUSTON TANGLEWOOD)	
PARTNERS, LLC,)	
	)	Hon. A. Benjamin Goldgar
Debtor.)	
)	
In re:	)	Chapter 11
	)	Case No. 09-32677
A&O RESOURCE MANAGEMENT LP,)	
	)	Hon. A. Benjamin Goldgar
Debtor.)	
)	
In re:	)	Chapter 11
	)	Case No. 09-32678
A&O LIFE FUND LLC,)	
	)	Hon. A. Benjamin Goldgar
Debtor.)	
)	
In re:	)	Chapter 11
	)	Case No. 09-32679
A&O BONDED LIFE ASSETS, LLC,)	
	)	Hon. A. Benjamin Goldgar
Debtor.)	
)	
In re:	)	Chapter 11
	)	Case No. 09-32681
A&O BONDED LIFE SETTLEMENTS,)	
LLC,	)	Hon. A. Benjamin Goldgar
)	
Debtor.)	

DECLARATION OF DISINTERESTEDNESS OF JEFF J. MARWIL

I, JEFF J. MARWIL, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a Partner at the law firm of Proskauer Rose LLP ("Proskauer" or the "Firm"), which maintains offices for the practice of law at, among other places, 70 West Madison Street, Suite 3800, Chicago, Illinois 60602. I am admitted, practicing, and a member in good standing of the bar of the State of Illinois and the United States District Court for the Northern District of Illinois.

2. I submit this Declaration in support of the Report of the United States Trustee stating the existence of a dispute in connection with my election as chapter 11 trustee ("Trustee") of the estates of: Life Fund 5.1, LLC; Life Fund 5.2, LLC; Houston Tanglewood Partners, LLC; A&O Resource Management LP; A&O Life Fund LLC; A&O Bonded Life Assets, LLC; and A&O Bonded Life Settlements, LLC (collectively, the "Debtors"). I am in all respects competent to make this Affidavit.

3. Except as otherwise indicated herein, I have personal knowledge of the matters set forth herein.

4. I make the following disclosures: (a) to establish that I am qualified to act as Trustee in these chapter 11 cases and do not have any relationship with the Office of the United States Trustee, the Bankruptcy Judge presiding over these chapter 11 cases, or any other person who would disqualify me from being appointed as Trustee in these chapter 11 cases; (b) to establish that I am a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code; and (c) to set forth all my connections - and to the extent relevant to the determination of my status as a disinterested person, those of Proskauer - with the Debtors,

parties-in-interest in these chapter 11 cases (identified in more detail below), the United States Trustee (Region 11), and persons employed in the Office of the United States Trustee (Region 11).¹

5. Prior to joining Proskauer, I was a partner in the law firms of Winston & Strawn, Jenner & Block and Katten Muchin Rosenman. I have been a lawyer practicing in the insolvency and bankruptcy field since 1986. I am also the Receiver and sole managing member of the Bayou Group of Hedge Funds (now emerging from their own chapter 11 cases, after a highly successful fraudulent conveyance recovery campaign for the benefit of defrauded investors). Attached hereto as Exhibit A is my Biography.

6. To assist me in the performance of my duties as Trustee, I intend to retain Proskauer as my principal counsel. I may also engage Perkins Coie and additional counsel, consultants, and subject matter experts, and will work with Proskauer and such other counsel, consultants, and subject matter experts to allocate responsibility for various tasks to avoid duplication of effort and to move my investigation and administration of these cases forward as quickly, harmoniously, and efficiently as possible.

7. With respect to my "disinterestedness" under section 101(14) of the Bankruptcy Code, I provide the following information:

- (a) I am not, and have not been during the pendency of these chapter 11 cases, a creditor, equity security holder, or insider of the Debtors;
- (b) I am not, and have not been, a director, officer, or employee of any of the Debtors;

¹ The connections disclosed herein are to the best of my knowledge at the time of this Declaration. Proskauer's and my inquiries into connections with parties-in-interest in these chapter 11 cases are ongoing. If Proskauer or I discover any additional connections, Proskauer or I will promptly file and serve supplemental disclosures as to any such additional connections.

- (c) I am not, and have not been, an investment banker for any outstanding security of any of the Debtors;
- (d) I am not, and have not been, an investment banker for a security of any of the Debtors, or an attorney for any such investment banker in connection with the offer, sale, or issuance of a security for any of the Debtors; and
- (e) I am not related to and do not have any connections with any Bankruptcy Judge of the United States Bankruptcy Court for the Northern District of Illinois, the United States Trustee (Region 11), or any person employed by the United States Trustee (Region 11), other than my former employment with the United States Attorney's Office.

8. In connection with my proposed appointment as Trustee in these chapter 11 cases, I have accessed the list of persons and entities (the "Identified Parties") set forth in the Declaration of the appointed Trustee in these cases to ascertain my and Proskauer's connections to such parties. The list of Identified Parties is attached hereto as Exhibit B.

9. Based upon a review of the Identified Parties listed in Exhibit B, I respectfully represent that to the best of my knowledge I do not have any connections with any of the Identified Parties. I do not have any interest materially adverse to the interests of the estates of any of the Debtors, or any of the Interested Parties, by reason of any direct or indirect relationship to, connection with, or interest in, any of the Debtors, or for any other reason.

10. To the best of my knowledge, I have never represented any of the Identified Parties. My investigation into Proskauer's connection to the Identified Parties is ongoing.

11. Based upon information available to me regarding the Identified Parties, to the best of my knowledge, the partners, counsel, and associates of Proskauer: (a) do not have any connection with the Debtors or their affiliates, their creditors, the United States Trustee or any person employed in the office of the United States Trustee, or any other significant party-in-interest, or their respective attorneys and accountants: (b) are "disinterested persons," as that term

is defined in section 101(14) of the Bankruptcy Code: and (c) do not hold or represent any interest adverse to the Debtors' estates.

12. Proskauer may have represented, may currently represent and in the future may represent certain of the Debtors' creditors and other parties-in-interest in matters unrelated to the Debtors, the Debtors' chapter 11 cases, or such entities' claims against or interests in the Debtors. Proskauer does not represent any individuals or entities in any matters adverse or related to the Debtors or these chapter 11 cases.

13. As a matter of disclosure policy, I and Proskauer will periodically review Proskauer's past and present relationships with entities materially participating in the Debtors' cases and I or Proskauer will file a supplemental disclosure declaration, if warranted.

14. To the best of my knowledge, neither Proskauer nor any attorney at the Firm is or was, within two years before the date hereof, a director, officer, member, manager or employee of the Debtors.

15. To the best of my knowledge, Proskauer does not have an interest materially adverse to the interests of the Debtors' estates, any class of creditors, or any equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors, or for any other reason.

16. To the best of my knowledge, no attorney at Proskauer is related to any United States Bankruptcy Judge in the United States Bankruptcy Court for Northern District of Illinois or the United States Trustee (Region 11) or any employee in the office thereof.

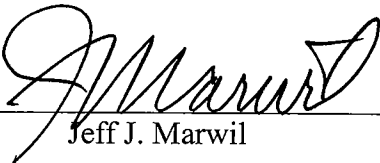
17. As required by section 504 of the Bankruptcy Code, neither Proskauer nor I have agreed to share any compensation or reimbursement received in connection with these chapter 11 cases with another person except pursuant to Proskauer's partnership agreement.

18. Any request for payment from the Debtors' estates for compensation and reimbursement of expenses incurred in the performance of my services as Trustee will be subject to approval of the Bankruptcy Court, and will be made in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules of this Bankruptcy Court.

19. In light of the foregoing, I and Proskauer are "disinterested persons" within the meaning of section 101 (14) of the Bankruptcy Code.

I declare that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed this 12th day of January, 2010, at Chicago, Illinois.



Jeff J. Marwil

Subscribed and sworn to before me
this 12th day of January 2010.



Notary Public



EXHIBIT A



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Related Practices
Bankruptcy & Restructuring
Hedge Funds
Corporate Governance
Distressed Debt

Education
DePaul University College of Law,
J.D., 1986
University of Michigan, B.A., 1983

Bar Admissions
Illinois

Jeff J Marwil

Partner

Jeff Marwil is a Partner in the Bankruptcy & Restructuring Group. During his 23 years of experience in the bankruptcy, workout and corporate restructuring area, he has developed a reputation for providing sophisticated strategic advice to upper-tier companies in distress and for solving challenging legal and business issues.

Currently, Jeff is devoting significant attention to hedge funds in distress. He represents hedge funds, the managers/advisers, and sophisticated fund-of-fund and pension plan investors in hedge fund restructurings, wind-downs, liquidations, and complex litigation matters. Jeff recently served as lead fund counsel for a complex of several alternative strategy funds seeking to restructure in the midst of the current unprecedented market conditions. He currently serves as the Sole Managing Member of the Bayou Group of hedge funds, and is pursuing, in its Chapter 11 cases, fraudulent conveyance recoveries from Ponzi scheme recipients for the benefit of defrauded investors. Other matters in which Jeff is involved include the representation of a large group of investors in Ezra Merkin's Madoff "feeder funds," as well as Fund counsel in an attempted restructuring, and now wind-down, of a multibillion dollar onshore and offshore affiliated group of multistrategy hedge funds.

Recent matters in which Jeff has served as lead restructuring counsel include:

- > Analyzing the restructuring and wind-down options on behalf of the manager of a \$1.5 billion complex of hedge funds (onshore and offshore). In this matter, he coordinated competing interests of fund creditors and investors, as well as worked to maximize the value of the funds' assets, including investments in a group of companies that are now the subject of Chapter 11 filings, lawsuits and an alleged \$3.5 billion fraud scheme.

- > Analyzing and implementing a wind-down plan for a complex of six hedge funds (onshore and offshore) with more than \$3 billion of invested principal
- > Representing the provisional liquidator named in Bermuda for the two corporate parent companies of Chapter 11 debtor SageCrest Holdings, Inc.

Jeff also has long-term and extensive experience representing public and private companies (in and out of court) in restructuring complex capital structures and reorganizing their financial affairs and business operations. Jeff has an in-depth understanding of the roles and responsibilities of officers and directors of both publicly traded and privately held companies, and regularly is retained to provide advice on issues of fiduciary duty related to companies in distress, their creditors and their shareholders.

In addition to counseling clients through workouts, restructurings and reorganizations, Jeff has represented companies, private equity funds, hedge funds and other investment groups in the purchase and sale of distressed companies, debt and assets. He has assisted numerous clients, both on the sell side and the buy side, with structuring and consummating complex transactions. He also has represented senior secured lenders and official committees in major workouts, restructurings and reorganizations.

Nationally recognized as an independent fiduciary, Jeff handles investigations of fraud and pursuing recoveries for investors and other victims of fraud. In addition to his role in the Bayou matter, he serves as the Securities Exchange Commission-selected and Southern District of Indiana-appointed Conservator and Receiver for the Church Extension of the Church of God and United Management Services.

Jeff has consulted with the bipartisan leadership of several Senate committees as they conducted oversight in pursuit of possible legislation on hedge fund registration and regulations. Legislation introduced in the 109th Congress contained language recommended by Jeff concerning the necessity of independent, outside auditors for hedge funds.

Jeff is a frequent speaker at the American Bankruptcy Institute, the Turnaround Management Association and other privately sponsored educational events.

Memberships

American Bankruptcy Institute (Co-Chair of Finance and Banking Committee, Development Committee)

Other Distinctions

Chambers USA: Bankruptcy/Restructuring 2009

Illinois Super Lawyers: Bankruptcy 2005-2009

Lawdragon "New Stars, New World"

Who's Who Legal Illinois: Insolvency and Restructuring

Martindale-Hubbell: AV-Rated

EXHIBIT B

IDENTIFIED PARTIES

1. Life Fund 5.1, LLC
2. Life Fund 5.2, LLC
3. A&O Bonded Life Assets, LLC
4. A&O Bonded Settlements, LLC
5. A&O Life Fund, LLC
6. Houston Tanglewood Partners, LLC
7. A&O Resource Management Ltd.
8. Shephard Capital Management
9. Russell Mackert
10. Provident Capital of Costa Rica
11. Brent Oncale
12. Adley Abdulwahab
13. Chris Allmendinger
14. Physician's Trust LLC
15. Blue Diamond Capital Group, LLC
16. A&O Life Funds Management, LLC
17. A&O Life Funds LP
18. Life Fund 5.1 Management, LLC
19. A&O Bonded Life Assets Management, LLC
20. Life Fund 5.2 Management, LLC
21. A&O Bonded Life Settlements, LLC
22. A&O Life Fund Management
23. Lincoln Financial Group
24. Turn Key Hedge Funds, Inc.
25. Provident Capital Indemnity, Ltd.
26. Prestige Title, Inc.
27. JW Cole Financial, Inc.
28. Hibernia Bank
29. Countrywide Financial
30. Genworth Life and Annuity Insurance Company
Transamerica
31. Pacific Life Insurance Company
32. AIG American General
33. ING Security Life
34. West Coast Life Insurance Company
35. Principal Financial Group
36. Lincoln Benefit Life Company
37. Phoenix Life Insurance Company
38. National Life Insurance Co.
39. Sun Life Financial
40. Pacific Life
41. ING ReliaStar Life
42. American General
43. Lincoln Financial
44. John Hancock

- 45. Prudential Financial
- 46. Massachusetts Mutual Life Insurance Company
- 47. Metlife
- 48. AVIVA
- 49. John Hancock Life Insurance Company